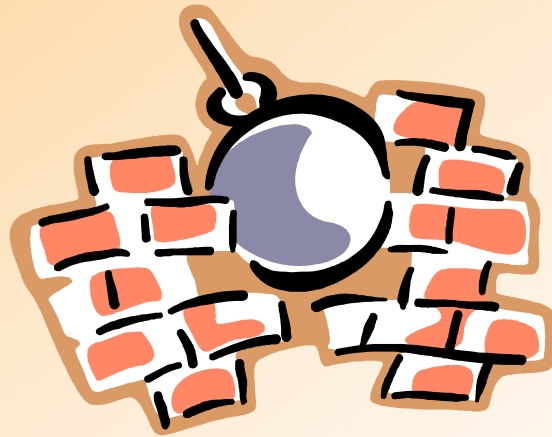


**A Brick-by-Brick Analysis
Examining and Understanding
the Cost of Education in Canton Public Schools**



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Executive Summary

Canton is a growing community with steady expansion in school enrollment that continues to pressure its operations and infrastructure. The challenge for the Board of Education: how to manage those increases in a cost effective manner while maintaining rigorous and relevant programs which result in excellence and high achievement.

The community-approved 2005 Board of Education Strategic Plan began to outline a strategy to address our educational and budgetary issues. Specifically, under the category “Management of Resources,” the strategy called for a three-year financial plan to support continuing enrollment and academic growth. To begin that process, and to answer questions from the public that called for a more thorough analysis of all district-wide expenses, the Board of Education commissioned an Education Efficiency Improvement Team (EEI) with the mission to “identify and research opportunities for improved efficiency within our school system while meeting all state and federal legal or mandated requirements, as well as maintain or improve standards in these and other core curricula...”

It became apparent early on in this process that the notion of rebuilding the district in a manner that significantly reduced costs by only providing a base model of education was not feasible. Issues with state and federal reimbursements would be jeopardized. Accreditation problems would occur thereby compromising our students’ ability to attain certain colleges. As our educational value dropped with this model, so would the value of our community at large, making it very difficult for businesses and homeowners. The solution: to work within our existing structure by maximizing and leveraging every resource and producing the most cost effective educational model possible.

The attached data and associated documentation represents a second year of study and what will become a “best practice” with this Board of Education. Change does not come overnight, but with time, study, and good decision making. Under this process the Canton school system will provide the Canton taxpayers with the best value for their investment.

Lou Daniels
Board of Education, Chair

Mission & Process

Educational Efficiency Improvement Team Mission, 2006 – 2007 and ongoing:

“To identify and research opportunities for improved efficiency within our school system, while meeting all state and federal legal or mandated requirements as well as, maintain or improve standards in these and other core curricula. Seek to eliminate inefficient, underutilized and outdated practices, programs and equipment in an effort to improve overall opportunities for students through generating cost savings.”

The following report is the product and summary of a study designed and commissioned by the Board of Education and conducted with the help of Diane C. (Shea) Raymo of CAFE. The data was updated in 2008 by Kevin Case, the Superintendent of Schools. The goal is to identify and research opportunities for improved efficiency within our school system, while at the same time maintaining or improving standards in education, services, maintenance, and plant operations.

The Board of Education is actively seeking ways in which we can eliminate inefficient, underutilized, and outdated practices, programs, and equipment in an effort to generate cost savings. The sole purpose of this initiative is to improve or enhance opportunities for all students while minimizing financial impact on our community.

This report explain the genesis of this study, the initial approach, the evolution of the process we followed, and the ongoing outcomes of the work that was done. This report is also intended to give taxpayers a better understanding of the district’s educational cost structure. As each year’s new data is added, a pattern of spending will become evident.

Additionally, this report will present information on how Canton Public Schools compares to similar schools in make-up and size. Our starting point for each year’s study is Canton’s per pupil expenditure compared to information provided by the CT State Department of Education. This year that number is \$11,879, and every factor analyzed in this study is a component of that number.

Mission & Process

As we began studying various programs, we found that State and Federal funding incentives were sometimes tied to those programs. This meant that elimination of a certain program would also eliminate current funding, therefore making less expensive alternatives more costly and impractical. An example is the \$81,000 we received in 2007 and the \$68,000 we received this year in Title I monies earmarked specifically for paraprofessionals engaged as reading tutors at CIS and CBPS. Title II monies are likewise earmarked for math tutoring.

The 'base model' for each school would be the absolute minimum program required by the State, including such factors as the number of credits in English or math at the high school, or the State's required number of hours per year in Language Arts or music at the elementary school. However, the minimum base model we were trying to develop was something that could eventually lead to a loss of NEASC accreditation at the Canton High School. The State does not require, for example, extra curricular activities or athletic programs; but these are components of an accredited high school. A base model at an elementary school would not address, for example, support services for students who are below goal in reading and math, and therefore would result in the loss of significant federal funds since Canton would not be able to meet mandates such as NCLB's 'Adequate Yearly Progress' at the middle school and the two elementary schools.

Other key considerations included, but were not limited to: the physical constraints of our buildings, fundamental safety requirements, existing employment contracts, and prevailing energy and utility costs. The complexity of these issues led to the realization that we should first develop a better understanding of our costs and how we compare in spending to other towns. This would allow us to study individual cost centers by focusing first on those areas where a comparison indicates our costs or processes are less efficient.

During our process, we found areas where we could make changes that reduced current and/or future costs; the board carried out those changes listed in the "Accomplishments" section of this report. Perhaps the most significant finding of this initial study is that EEI must be a continuous process, a philosophy and strategy that needs to be applied to all curriculum, management, and operating decisions and opportunities as they are presented. In keeping with this belief, studies are currently being conducted and future areas of study or initiatives have already been identified and will begin over the course of the next year.

What is a DRG?

Understanding DRG Comparisons is critical to judging much of the data in this report, so what *is* a DRG? The State's definition has been simplified for this report and the following seven indicators represent the newly-revised DRG classifications which are currently used to categorize the 169 public school district in Connecticut:

Income -- The median family income of families with children in public school.

Education -- The percentage of public school children who have at least one parent with a Bachelor's degree or higher.

Occupation -- Of the employed parents with children in public school, the percentage who hold jobs in executive, managerial, and professional specialty occupations.

Poverty -- The number of children from families with incomes making them eligible to receive free or reduced-price breakfast and lunch.

Family Structure -- The percentage of public school children who live in families without a wife or husband present, or in non-family households.

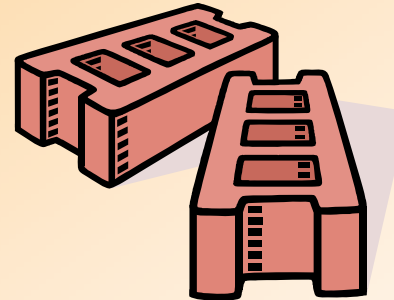
Home Language -- The percentage of public school children whose families speak a language other than English at home.

District Enrollment -- A weighting based on the school district's enrollment.

The 10 other DRG C districts were chosen for comparative purposes in this study because they too are Pre-K (or K) through 12th grade school districts operated by a single Board of Education, as is the case in Canton. These districts are: Bolton, Ellington, Region 10 (Burlington & Harwinton), Region 13 (Durham & Middlefield), Region 17 (Haddam & Killingworth), Region 18 (Lyme & Old Lyme), Somers, Suffield, and Tolland.

EEI Comparative Data – The Brick-by-Brick Analysis

Per-Pupil Cost
Instructional Staff and Services
Instructional Supplies and Equipment
Instruction and Media Services
Student Support Services
Other Professional Staff
Plant Operations and Maintenance
Student Transportation
Special Education
Non-Certified Staff



The data and graphs in this report are taken from the School Strategic Profiles provided by the Connecticut Department of Education and collated by Superintendent Kevin Case. Historical data from 2007 was taken from *A Study Comparing Selected DRG C Town Expenditures with Canton Public School Expenditures*, by Diane C. (Shea) Raymo, LLC, Senior Consultant, CABE, published January 17, 2007.

Student Achievement

Canton students continue to make gains in the CMT (Connecticut Mastery Test) and the CAPT (Connecticut Academic Performance Test), two standardized tests recognized by Connecticut and NCLB as measures of student achievement. These are just a few highlights of students' gains. Additional testing reports can be found in the District's Archived news.



Grade 1 – Reading

- February 2006: 43% at “Goal”
- February 2007: 79% at “Goal”
- February 2008: 57% at “Goal”; 77% at “Proficient”

Current Grade 2 – DRA Reading

- February 2006: 43% at “Goal”
- February 2007: 84% at “Goal”
- February 2008: 82% at “Goal”; 96% at “Proficient”

Grade 3 CMT

- March 2006 CMT -- 67% Goal – Math; 79% Goal Reading; 82% Goal Writing
- March 2007 CMT -- 66% Goal – Math; 72% Goal – Reading; 81% Goal Writing
- Of the 67% at Goal or above in MATH, half scored in the **Advanced** band (35%)
- Proficient in Math: 2006 - 90%; 2007 – 88%
- Proficient in Reading: 2006 -- 89%; 2007 -- 85%
- Proficient in Writing: 2006 -- 95%; 2007 -- 92%

Student Achievement (continued)



Grade 4 students

- 2006 CMT – 77% at Goal Math; 74% at Goal Reading; 71% at Goal Writing
- 2007 CMT – 83% at Goal Math; 77% at Goal Reading; 86% at Goal Writing
- 43% of students scored in the **Advanced** band in Writing

Grade 5 students who moved on to Grade 5 – Math

- 2006 CMT – 83% at Goal Math; 75% at Goal Reading; 76% at Goal Writing
- 2007 CMT – 86% at Goal Math; 79% at Goal Reading; 84% at Goal Writing
- 42% of students scored in the **Advanced** band in Math

Grade 6 students at Goal and in the Advanced band

- 2006 CMT – 89% at Goal Math; 87% at Goal Reading; 84% at Goal Writing
- 2007 CMT – 87% at Goal Math; 80% at Goal Reading; 78% at Goal Writing
- 51% of students scored in the **Advanced** band in Math

Student Achievement (continued)



Grade 7 students

- 2006 CMT – 86% at Goal Math; 84% at Goal Reading; 81% at Goal Writing
- 2007 CMT – 91% at Goal Math; 87% at Goal Reading; 86% at Goal Writing
- 53% of students scored in the **Advanced** band in Math; 50% in Reading; 45% in Writing

Grade 8 students

- 2006 CMT – 88% at Goal Math; 88% at Goal Reading; 81% at Goal Writing
- 2007 CMT – 90% at Goal Math; 85% at Goal Reading; 84% at Goal Writing
- 47% of students scored in the **Advanced** band in Math; 40% in Reading; 41% in Writing

Student Achievement (continued)

Grade 10 Students – CAPT

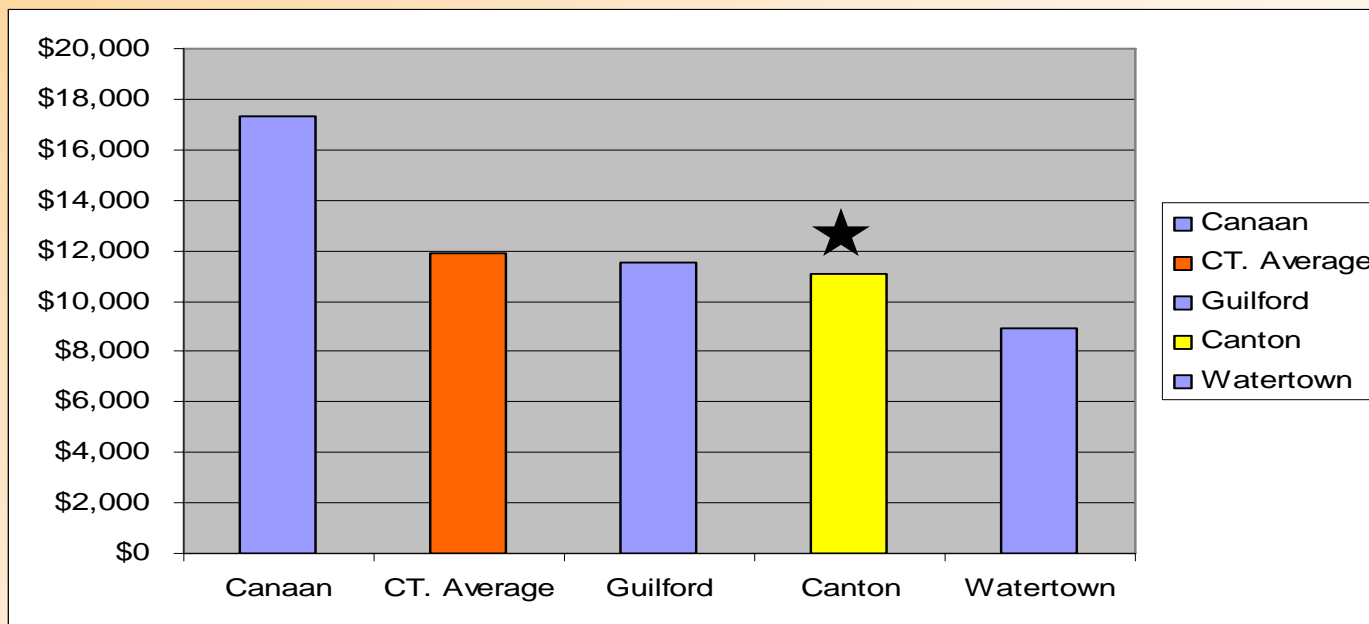
- 2006 CAPT – 55% at Goal in Science; 72% at Goal in Math; 73% at Goal in Reading; 69% at Goal in Writing
- 2007 CAPT – 59% at Goal in Science; 69% at Goal in Math; 66% at Goal in Reading; 65% at Goal in Writing
- 31% of students scored in the **Advanced** band in Science; 34% in Math; 33% in Reading; 37% in Writing
- The percentage of students who scored proficient (the NCLB standard) was in the mid-80's to low-90's for every test.



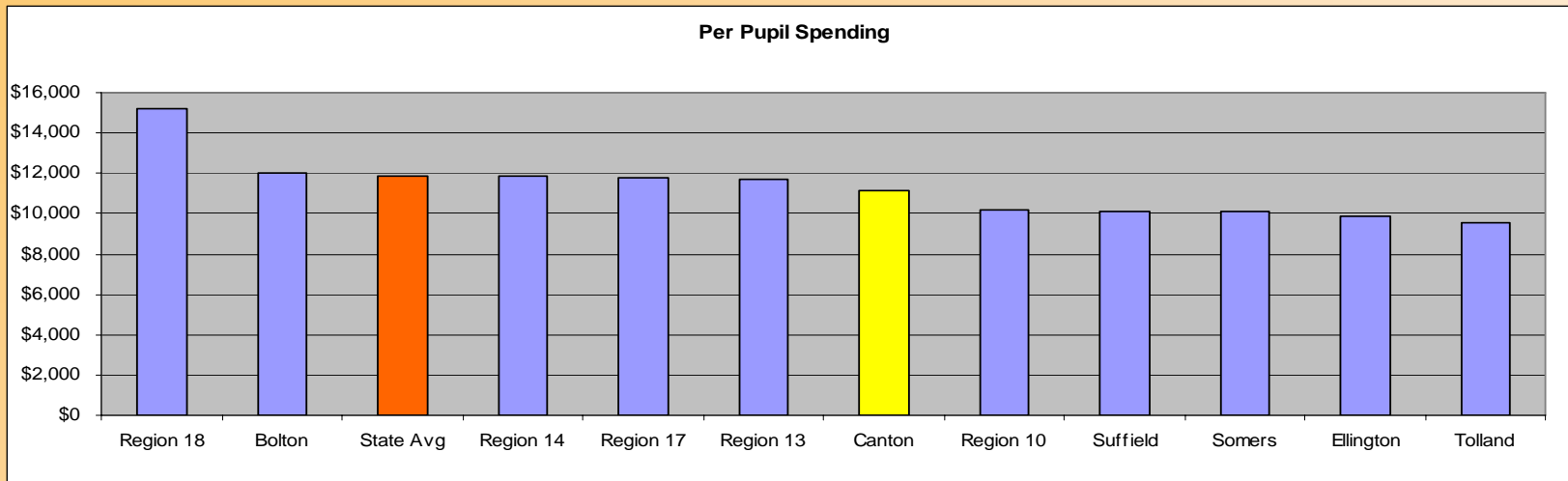
Per Pupil Costs

OBSERVATIONS:

- Based on the 2006-2007 per pupil costs from 166 school districts reporting to the State Department of Education, Canton ranks 100th in per pupil costs with \$11,115. This is \$764 below the average expenditure of \$11,879 for all Connecticut districts. The previous year Canton ranked 98th out of 166 districts and was only \$724 below the State average, last year dropping an additional \$40 per pupil below the average.
- The average expenditure based on financial reporting from these 166 districts is \$11,879, the median school district (ranked 83rd) is Guilford at a cost of \$11,489 per pupil. The high and low districts are Canaan (\$17,357) and Watertown (\$8,899), as shown below.



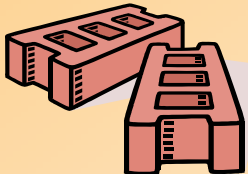
Per-Pupil Cost (continued)



CONCLUSIONS and ACTIONS:

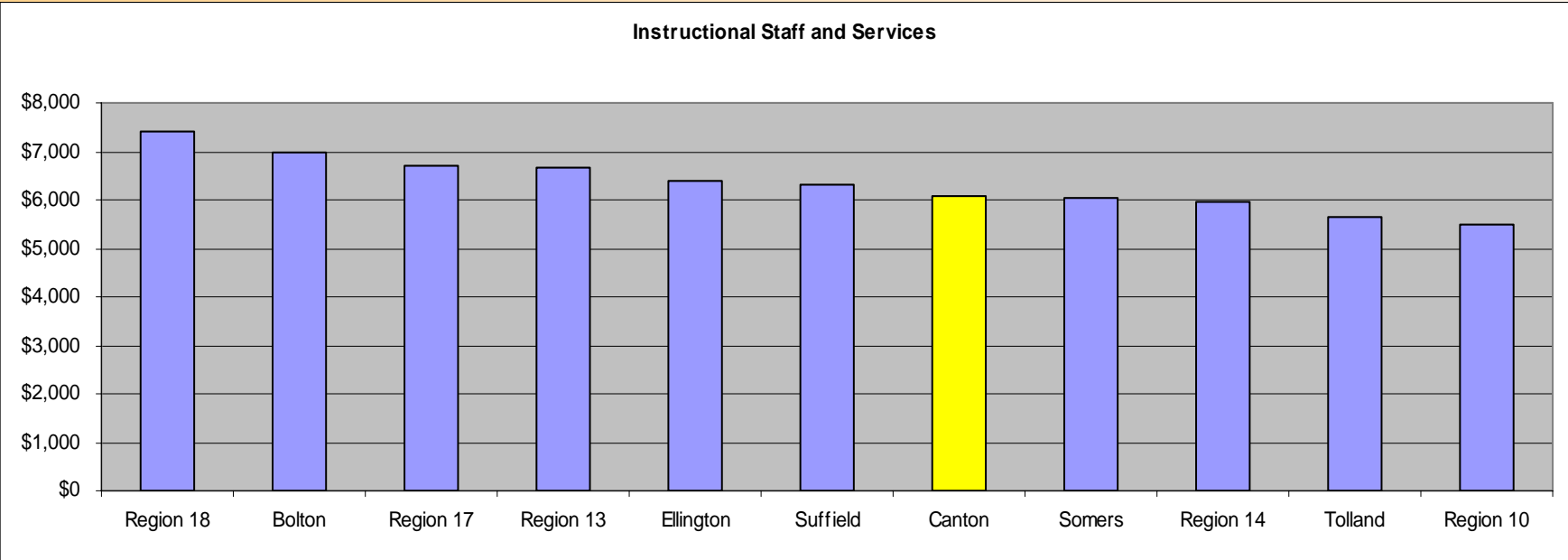
- As well as falling below both the State average of \$11,879 (in orange), when compared with the other DRG C school districts used in this study, Canton's per-pupil expenditure of \$11,115 (in yellow) ranks 6th of 11 and is the median per-pupil expenditure of the DRG.
- Canton is spending \$764 per pupil less than the average expenditure for all Connecticut school districts. In 2006, that difference was \$724.
- Based on this comparison, Canton is relatively efficient with its operating budget. The goal remains to pursue efficiencies in each budget area and define 'best practices' which will drive our total costs further down while enhancing student achievement.

Instructional Staff & Services

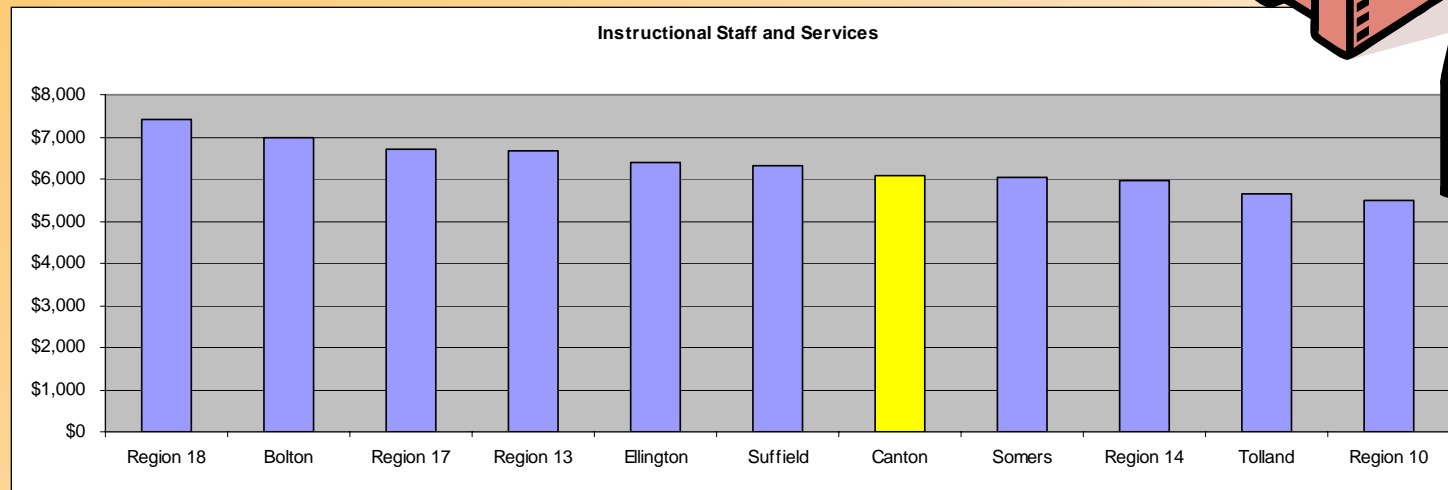
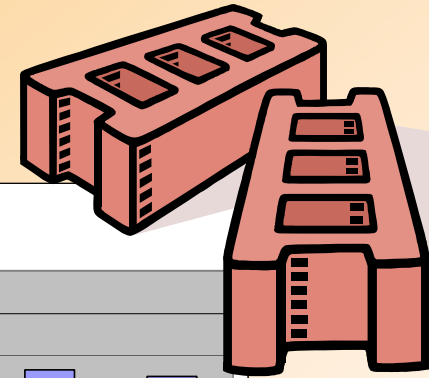


OBSERVATIONS:

- This is the largest expense category for all districts in Connecticut; it includes teachers' salaries, benefits, and other related costs of providing instructional services to students. It represents 57% of our budget; 58% is the State average .
- Canton ranks 7th in the DRG in this category, spending \$6,095 of the total \$11,115 per-pupil costs. Last year Canton ranked 6th in this category.
- Although Canton ranks about in the middle of the DRG, its expenses are closer to those of Region 10 (\$5,506, or the lowest level of spending) than they are to Region 18 (\$7,417, or the highest level of spending).



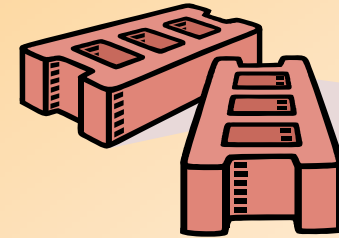
Instructional Staff & Services (continued)



CONCLUSIONS and ACTIONS:

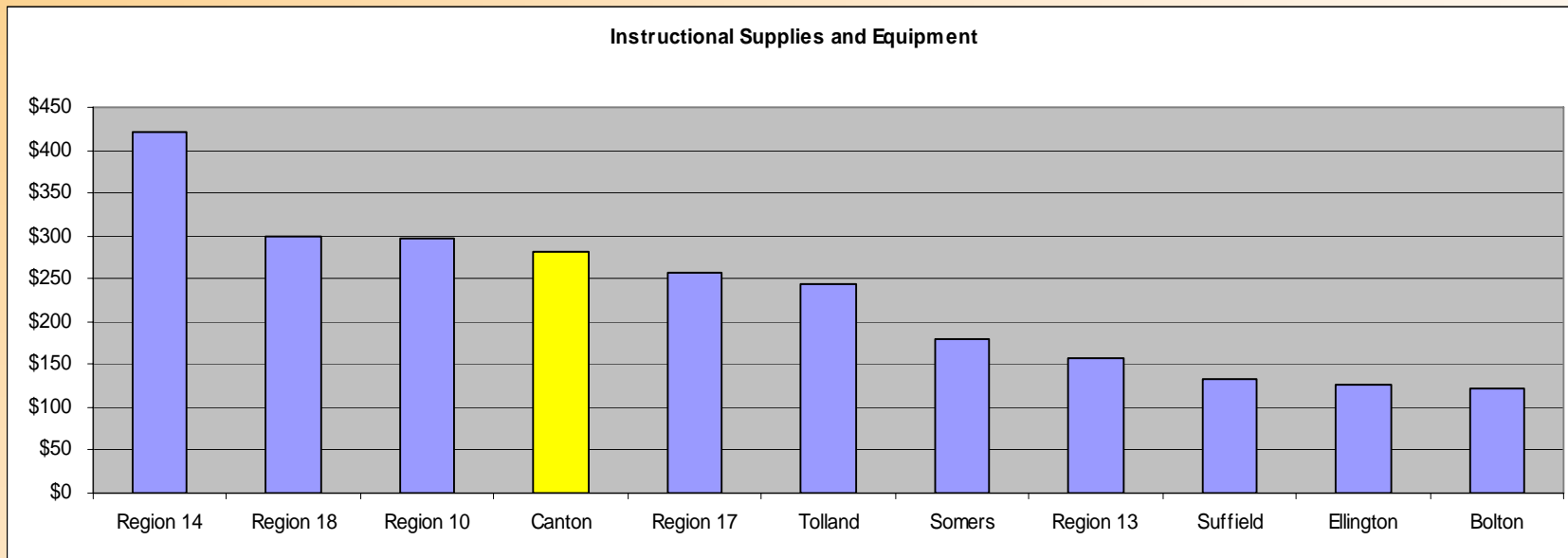
- Instructional Staff expenses, driven primarily through labor contracts, put Canton slightly below the middle of its comparative group. Canton negotiated a new contract with its teachers for the coming school year.
- The Board of Education will continue to work with all staff and bargaining units to provide fair compensation that will ensure the highest level of achievement for Canton students.
- Canton employs a higher than average number of teachers with advanced degrees which increases this cost center, yet exemplifies a commitment to attracting and retaining excellent teachers.

Instructional Supplies and Equipment

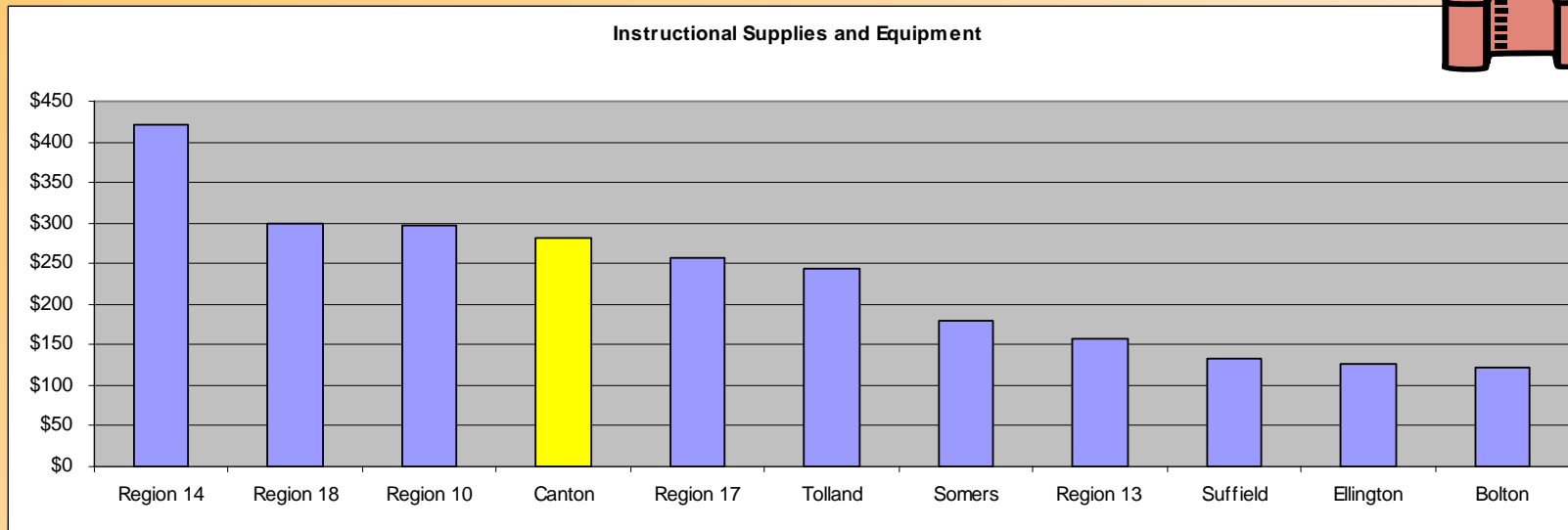
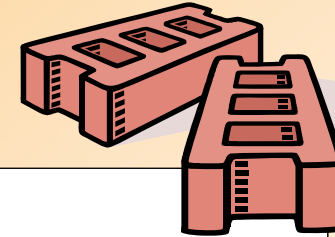


OBSERVATIONS:

- Instructional Supplies and Equipment includes costs for textbooks, teachers' manuals, workbooks, and equipment (such as microscopes, maps, batteries, rulers, construction paper, paint brushes, instruments) used to instruct students.
- In 2007 – 2008, this category was funded at \$281 per pupil in Canton. According to data from the 2006-2007 Strategic School Profiles, the DRG C school districts' average expenditure is \$254, and the State of Connecticut per-pupil average is \$249.



Instructional Supplies and Equipment (continued)



CONCLUSIONS and ACTIONS:

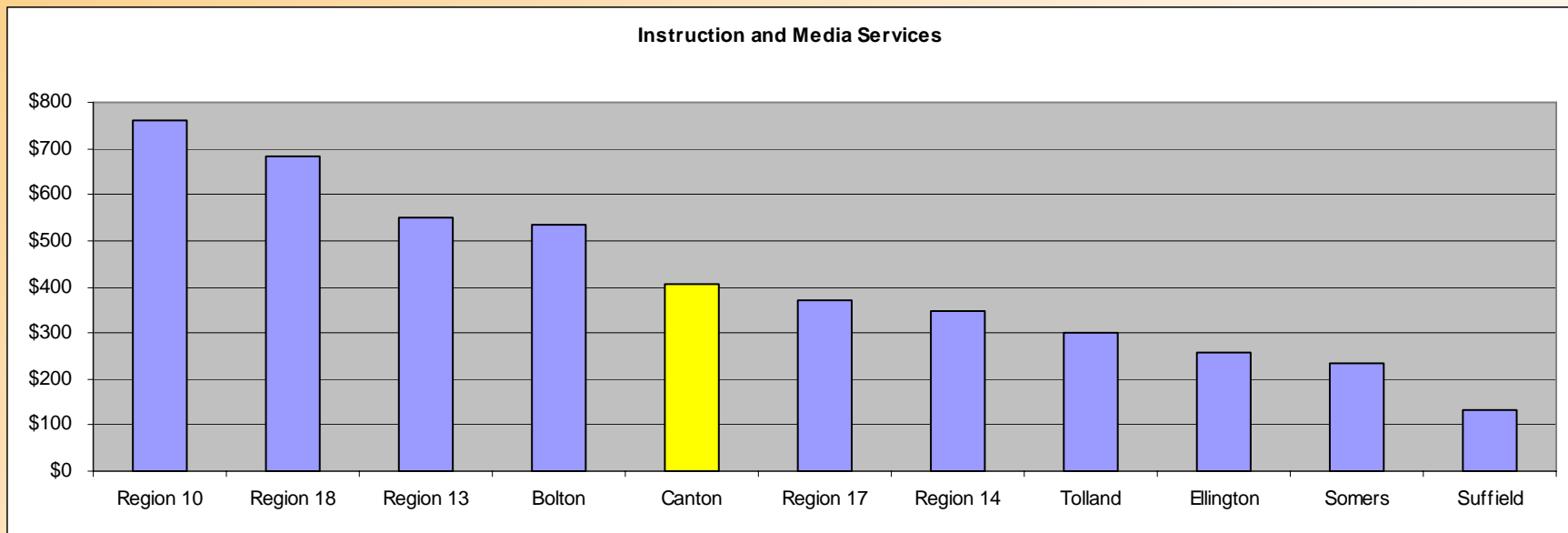
- While Canton ranked 4th in this category with spending of \$281 per pupil, a review of the district's 2002-03 expenditure data indicated Canton actually spent \$254 per pupil in this category. This decrease in spending, from 2002-2003 to 2006-2007, represents a supplies and equipment loss of \$31 per student or a reduction of approximately \$53,700 from total per-pupil expenditures.
- Canton will continue to watch this category to determine if adequate funding is being provided to support our educational programming which may be more extensive than that offered by other districts.

Improvement of Instruction and Media Services

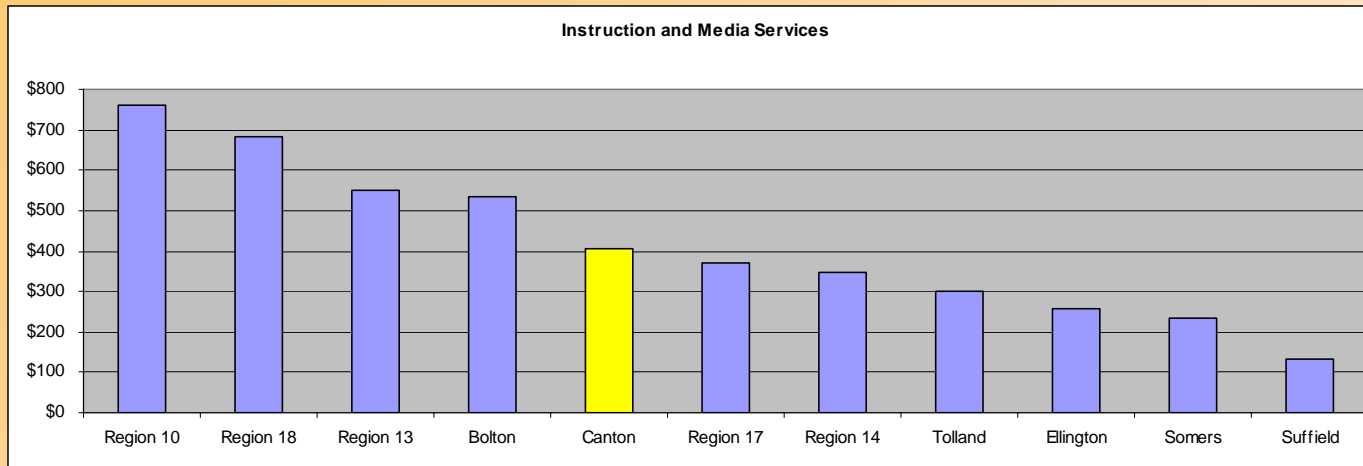


OBSERVATIONS:

- Improvement of Instruction includes curriculum development, planning and developing instructional strategies, and staff training. Educational Media Services includes not only the library books and resources, but the costs of directing, managing, and supervising educational media services (school libraries). Instruction-related Technology provides all the technology products and services that support classroom management (such as attendance and grading), regular classroom instruction (such as software and projectors), as well as technology instruction itself (computer labs and courses).



Improvement of Instruction and Media Services (cont)



- Last year, canton spent \$407 in this category and ranked 5th in the DRG. The previous year, Canton spent 6.23% (or \$612 per pupil) and ranked 2nd to Region 10, which spent 7.7% of budget (or \$715 per-pupil). At that time, DRG C towns spent an average of 4% of their budgets to support these functions, and the Connecticut school district average was \$387 per-pupil.

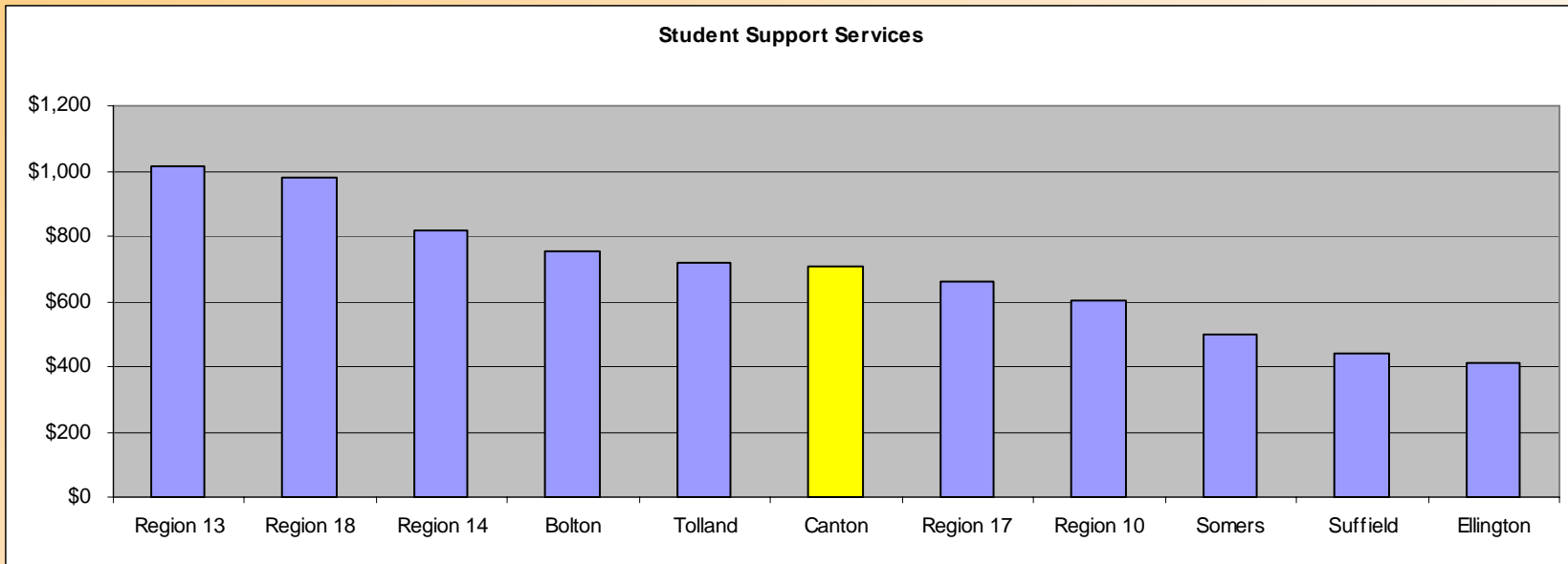
CONCLUSIONS and ACTIONS:

- Since, Canton did not rank high in the DRG C staffing comparison in the number of certified librarians, Canton's higher than average spending in this category was attributed to an emphasis on technology. That year the district had consolidated *all* of the equipment and licenses (everything from the financial software in the business office to a projector replacement bulb) into the technology category. There was also an initiative to replace aging computers on teacher's desks.
- Last year, this cost center was more in line with DRG and State spending.

Student Support Services

OBSERVATIONS:

Student Support: This category includes costs for guidance, social workers, nurses, psychologists, speech pathology and audiology services, occupational therapy, and other services to support students educational needs. Canton ranked 6th in the DRG spending \$710 per-pupil, an \$8 decrease from the previous year..

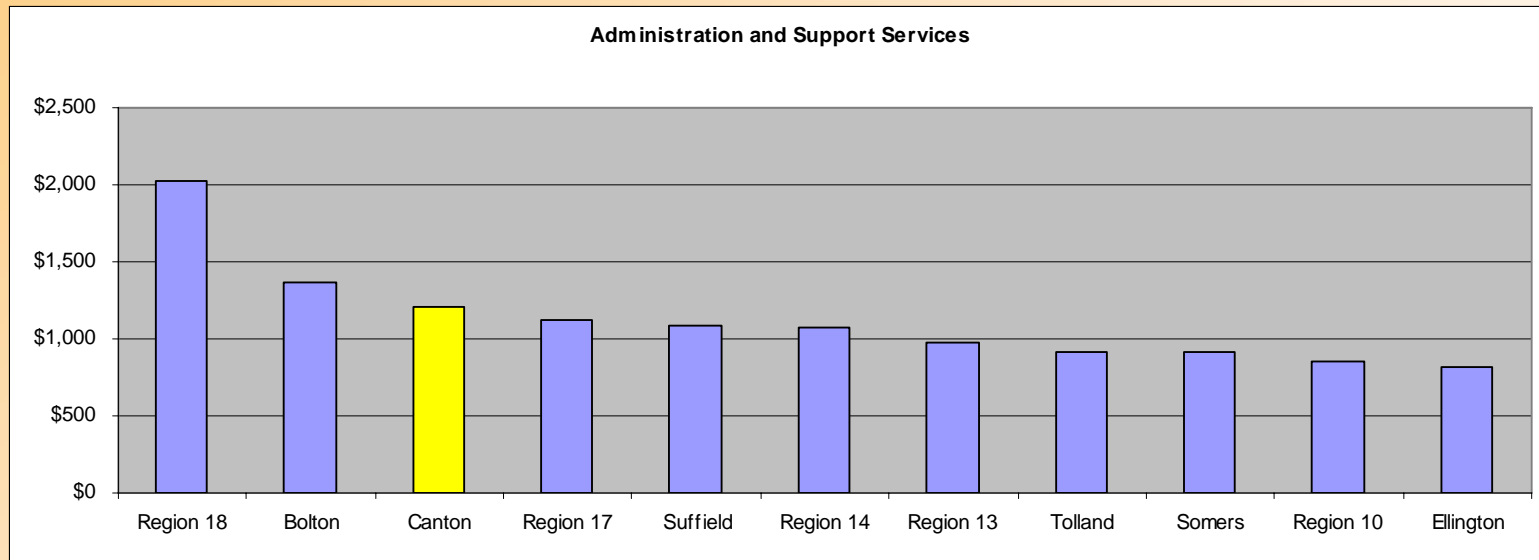


CONCLUSIONS and ACTIONS: Canton is at the average.

Administration Support Services

OBSERVATIONS:

Administration Support: This category includes the costs for general administration, i.e. the “activities concerned with establishing and administering policy for operating the school district” and includes the cost centers of the Board of Education and the Central Office of the Superintendent (top chart). This category also includes school-based administration at each building to support “activities concerned with overall administrative responsibility for a school” such as the offices of the school principals and department chairs (bottom chart). Canton expends \$1,205 per pupil or 10% of its budget in this category, ranking it 3rd in the DRG. However, Canton is closer to Suffield and Region 14 in the middle, than it is to Bolton and Region 18 at the top. The DRG average is \$1,121.



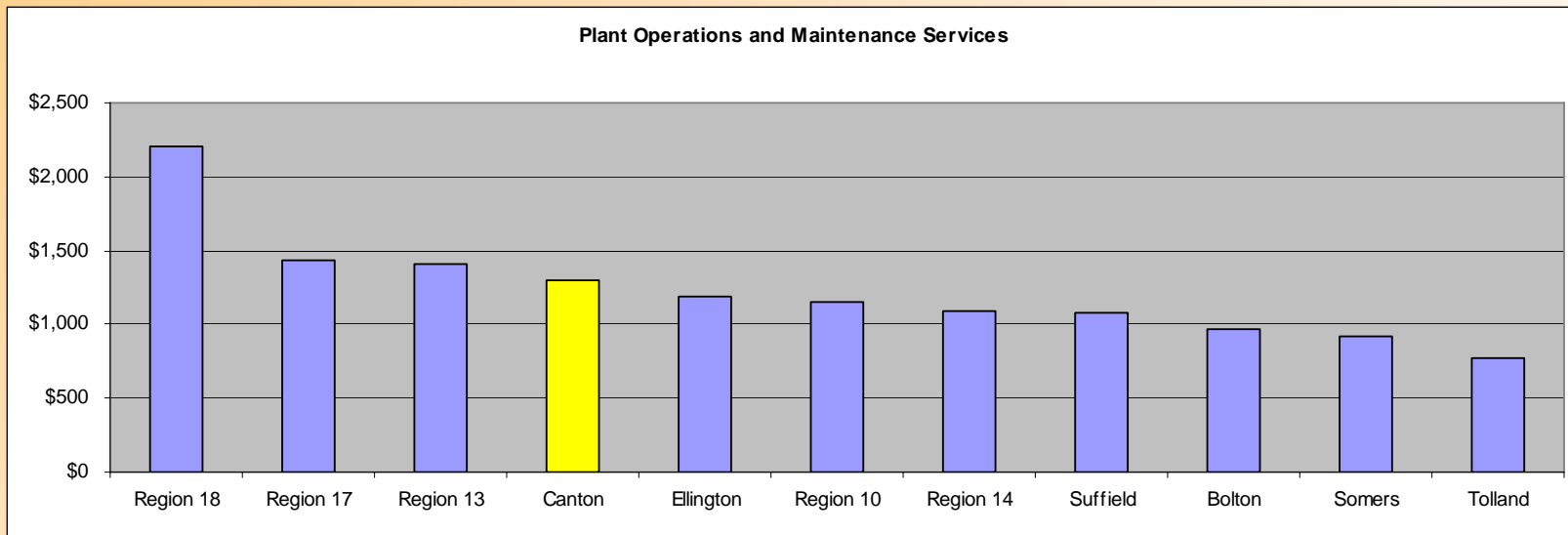
CONCLUSIONS and ACTIONS: Canton is above the average.

Plant Operation and Maintenance Services



OBSERVATIONS:

- Canton expends 10.03% of its budget in Maintenance and Operation of Plant Facilities or \$1,303 per pupil, ranking us 4th in per pupil spending. Region 18 (the highest spending DRG C town) has a per-pupil cost of \$2,208 while the lowest spending district, Tolland, spends \$766.



Plant Operation and Maintenance Services (continued)



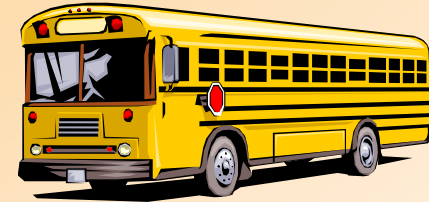
CONCLUSIONS and ACTIONS:

- This category is continually being studied by the Superintendent to determine if more cost saving measures would further reduce expenditures while maintaining school facilities in a safe, efficient manner. Further analysis in this expense category has been recommended to measure expenses in several ways: cost per pupil, cost per building, and cost per square footage.

- It should be noted that in 2007 – 2008, The Board of Education shared its Director of Facilities with the Town of Canton to reduce salary and benefit costs.

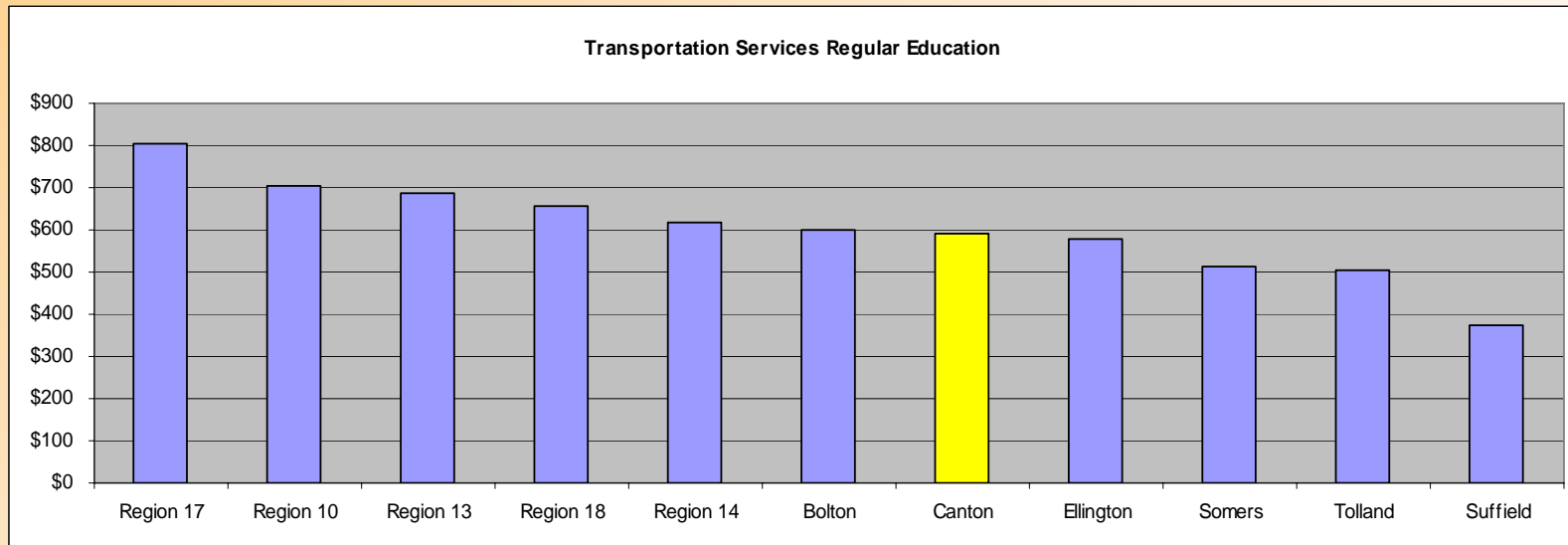
- ❖ Canton's four public schools have a total building capacity of 1,775 students. Enrollment in 2004-05 was 1,699; the enrollment in 2006-07 was 1,734 students, and the current enrollment is 1,742. In 2008 – 2009, 1,777 students are anticipated. The Canton Board of Education is aware of the space capacity issue at Cherry Brook Primary School and is engaged in a feasibility study to assess building needs to accommodate continued growth. It is anticipated that 35 new students will enroll in Canton Schools for the 2008-09 school year, with as many as 15 enrollments in Kindergarten.

Transportation Services Regular Education

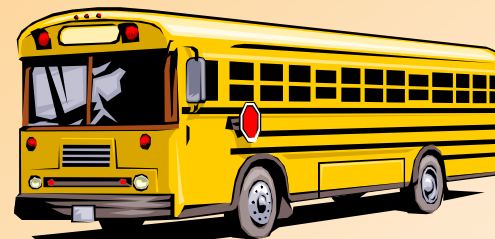


OBSERVATIONS:

- The Canton School District provides the majority of regular and all special education students with transportation services to and from school. Canton expends 5% of its total budget in this area, which is slightly below the average of 5.5% for DRG C school districts.
- In the area of regular transportation costs, Canton now ranks 7th with an expenditure of \$590 per-pupil (excluding Special Education). In the first report, canton ranked 4th. Region 17 has the highest per-pupil costs at \$804, and the lowest spending DRG C school district is Suffield at \$373 per-pupil. The average cost for these eleven DRG C school districts is \$602 per student, slightly higher than Canton's spending.



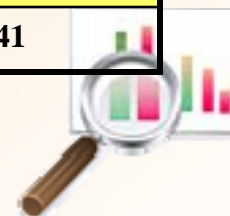
Transportation Services (continued) Special Education



OBSERVATIONS:

- A high-cost area of transportation is usually the out-of-district service required for special education students. The average DRG C district sends 1.3% of its special education students to out-of-district programs, which is higher than Canton's percentage (.84%) of out-placed students.
- Costs for transporting Canton's special education students places it 6th of the eleven DRG C school districts at \$9,696 or about 12% below the average DRG C district cost of \$11,041 per student.

DRG C	Spec-Ed Students Transported	Total Expenditures	Cost Per-SPEC - ED Student
Canton	14	\$135,741	\$9,696
Average DRG C	24.83	\$274,189	\$11,041



CONCLUSIONS and ACTIONS:

- Although this is a category where Canton's expenses are within norms, the District is continually reviewing transportation services; for example, looking for shared trips or combined routes when possible to realize reductions in the cost of transportation services for all Canton students.

Special Education Costs

OBSERVATIONS:

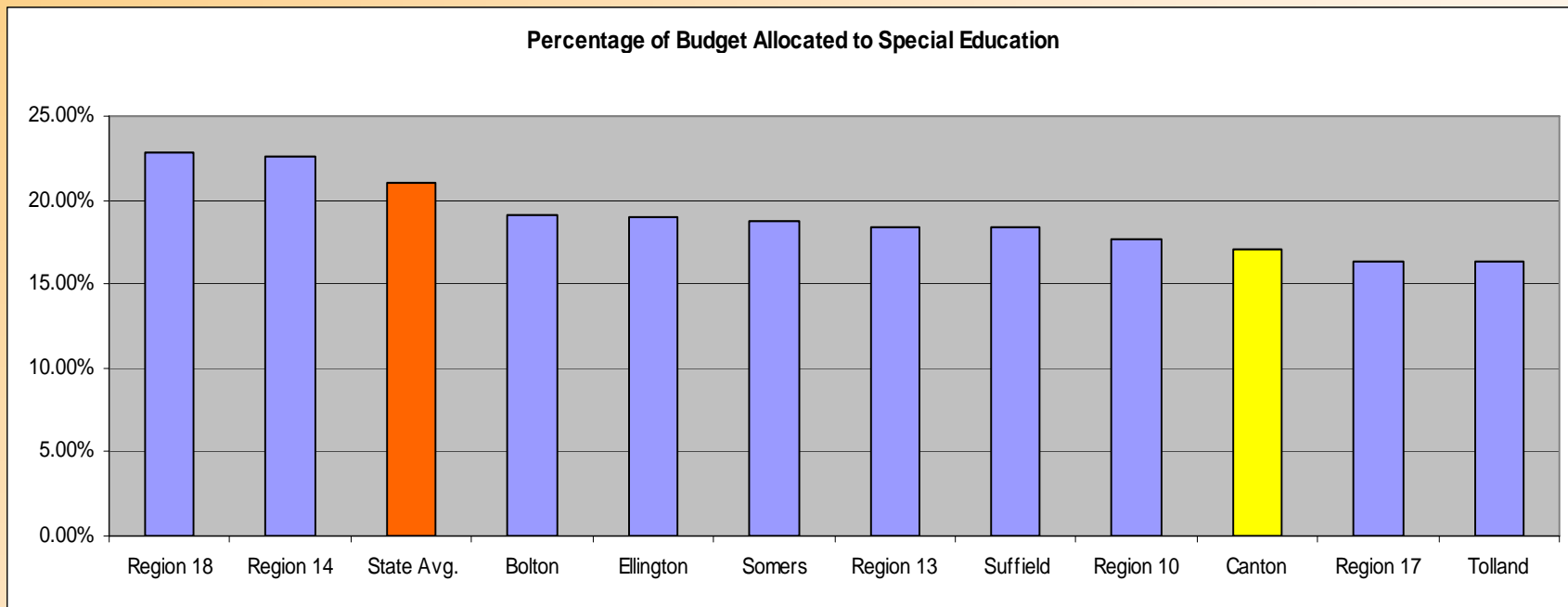
- This high-cost area comprises 17.10% of Canton's total expenditures from all funding sources. The state average for school district expenditures for special education is 21% while the average expenditure by DRG C communities is 19%.
- Canton reported \$293,748 in federal and state grants and \$3,230,311 in local expenditures for a total of \$3,524,059 in Special Education costs, making it one of the lowest of the eleven DRG C districts.
- Out-Placement Tuitions for our Special Education students cost \$398,174 and transportation expenses total \$135,741 for a total of \$533,915 or 15% of the Special Education Category.
- Further analysis of special education costs, (which included a review of the 2005-06 ED-001 Year End Financial Report), indicated Canton expended \$17,749 per identified Special Education student.
- This analysis ranked Canton 3rd lowest of the eleven towns with Region 18 the highest school district at a cost of \$22.8% of its budget and Tolland the lowest spending school district at 16.3%. (See chart on the next slide.)

Special Education Costs (continued)

CONCLUSIONS and ACTIONS:



➤ This is a difficult program to analyze for cost efficiency because it is determined by the individual needs of the district's Special Education students. However, the Board of Education will review program structure, prescribed services, placement in out-of-district programs, and inclusion program structures.

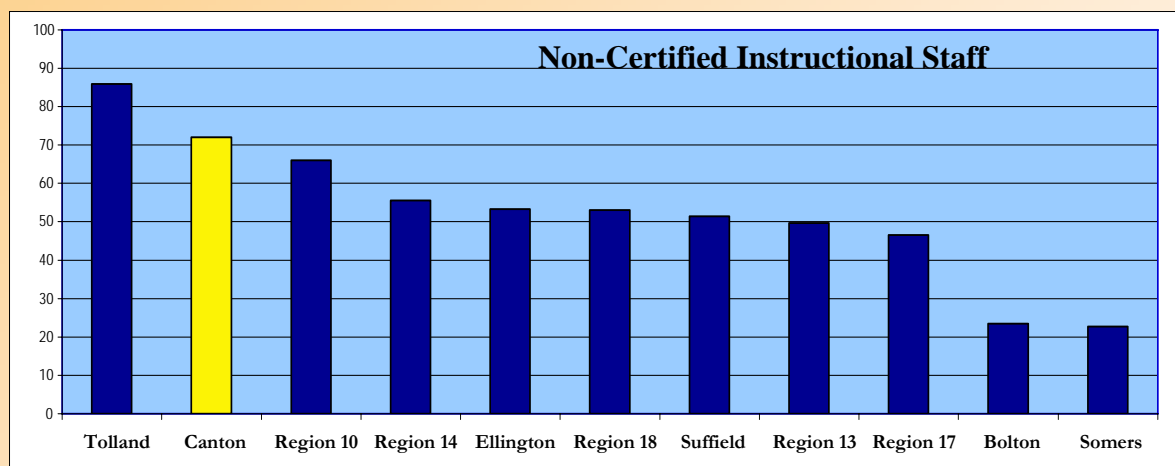


Non-Certified Staff



OBSERVATIONS:

- Non-certified staff includes all positions that do not require teacher certification, such as aides and tutors; instructional assistants; hallway, lunch, and bus monitors; and library media assistants.
- Canton ranks second of the 11 DRG C schools with a total of 72 non-certified instructional staff. This includes designated special education staff.
- The majority of Canton's instructional aides (53.8 positions) have Special Education assignments, leaving 18.2 additional positions throughout the district.



CONCLUSIONS and ACTIONS:

- This cost center needs to be considered side-by-side with other Special Education costs, as these non-certified positions may be a contributing factor in Canton's lower costs in out-placements and per pupil costs in Special Education.
- Based on the numbers of Special Education aides, it is recommended this expense category be included as a budget study to determine need.

EEI Accomplishments to Date



1. 2007 – 2008: Updated and published new data in this report to supplement “A Study Comparing Selected DRG C School Expenditures with Canton Public School Expenditures: A Guide for Improvement.” (Last year’s report is archived and available on the webpage in “Archived District News.”)
2. 2007 – 2008: Recent negotiations with the Education Association of Canton (the teacher’s bargaining unit), achieved a cost savings in employee health insurance and prescription drug plans, saving the district \$85,000.
3. 2007 – 2008: Installation of storage tanks at the high school will realize a savings in heating for hot water.
4. 2006 – 2007: New agent of record agreements was executed for Property & Casualty and Health Care Benefits resulting in a reduction of fees of approximately \$9000 over three years.
5. 2006 – 2007: A new Life and LTD program was implemented resulting in approximate annual savings of \$25,000.
6. 2006 – 2007: An audit of the district’s lighting energy use was conducted resulting in approval of a program for fixture reconfiguration and element replacement. Projected Future Cost Avoidance:
3-Year -- \$18,400; 5-Year -- \$60,346, and 15-Year -- \$309,000.
7. 2006 – 2007: Parking Fees at Canton High School and CPAT Utilization Fee off-set expenses.

Next Steps and Reduction & Revenue Studies - Suggested by members of the community, further consideration is being given to these studies by the Superintendent.

- Advertising in Schools: Some districts sell advertising space in and on buildings, fields, and uniforms. This study explores some of the pros and cons of this controversial method of revenue generation.
- Pay-for-Play: Students pay a seasonal fee to participate in high school athletics, with caps for family participation and multiple seasons.
- Starting up a Before and After School Day Care: This fee-based service has produced revenue for some school districts.
- Can Canton Go Wireless? Municipalities in other parts of the United States are saving money on fees and cashing in on revenue; is this an option for Canton?
- Outsourcing: Consider outsourcing cleaning and maintenance of buildings to eliminate overtime, disability liability, and other benefits. No action has been taken.



Initiatives and Studies in Progress

Cherry Brook Primary School Space Study: Kindergarten enrollment is anticipated to increase by a full class size over this year's enrollment.

District-wide Facilities Space Study: 2007-2008 enrollment projected to increase by 75 students, grade reconfiguration is being considered. The district is working with DRA to solicit professional recommendations and alternative solutions.

Plant Operation and Maintenance Cost Analysis: Various strategies to reduce costs are being employed or examined, including but not limited to: installation of energy efficient equipment to further reduce utility and energy consumption, shared services, outsourcing, and integration of more cost effective personnel management practices.



CONCLUSION

The goal of identifying and researching opportunities for improved efficiency within our school system is an ongoing process -- a process the Board of Education is clearly committed to institutionalizing in its strategic planning and decision making.

The conclusion of this study indicates a district that is line with the 10 other DRG C towns that share our demographics. The study brings forward no significant issues of concern. In some cases, we are doing more with less; yet, there are cost centers where more analysis is needed and a better process developed.

Prioritizing financial needs and identifying funding sources closest to improving student performance is our goal. The key to a successful future is to identify efficiencies that maintain or improve education and give our children the best opportunity to succeed in life no matter what career path they choose. Investment in our children is the future, and the Canton Board of Education will develop budgets that will serve its students, staff, and community in the best manner possible.

The Board of Education welcomes your comments and ideas. Board members and the Superintendent can be reached through the Central Office or by email through the district's website: www.cantonschools.org.

Members of the Canton Board of Education:

Lou Daniels, Chair

Carlene Rhea, Vice Chair

Susan Crowe, Beth Kandryawatz, Sue Saidel, Kyra Sheehan,

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